

2016

**CERTIFICATE**

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

**City of Luray**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>	Page No.			
Computation to Determine Limit : 2016	2			
Allocation of MVT, RVT, and 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	142,272	63,128
Library	12-1220	9	3,791	1,932
Special Highway		10	9,759	
Utility		10	652,168	
<b>Totals</b>		xxxxxx	807,990	65,060
Notice of the vote to adopt required to be published and attached to the budg			No	County Clerk's Use Only
Budget Summary		12		
Neighborhood Revitalization				Nov 1, 2015 Total Assessed Valuation

Assisted by:

Gudenkauf & Malone, Inc.

Address:

639 N Main, PO Box 631

Russell KS 67665

Email:

accountants@gmbinc.net

Date Attested: \_\_\_\_\_ 2015

County Clerk

Governing Body

City of Luray

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ 63,627
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 63,627

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015 :	+ 3,403
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ 13,719
5b. Personal property 2014	- 11,108
5c. Increase in personal property (5a minus 5b)	+ 2,611
	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2015 :	+ 137
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	6,151
9. Total estimated valuation July 1, 2015	949,287
10. Total valuation less valuation adjustment (9 minus 8)	943,136
11. Factor for increase (8 divided by 10)	0.00652
12. Amount of increase (11 times 3)	+ \$ 415
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 64,042
14. Debt service levy in this 2016 budget	0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	64,042
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%
17. Consumer Price Index adjustment (3 times 16)	\$ 1,018
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 65,060

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18  
ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and  
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Luray

2016

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	61,348	8,797	163	376	591	95
Debt Service						
Library	2,279	327	6	14	22	4
<b>TOTAL</b>	<b>63,627</b>	<b>9,124</b>	<b>169</b>	<b>390</b>	<b>613</b>	<b>99</b>

County Treas Motor Vehicle Estimate	<u>9,124</u>					
County Treas Recreational Vehicle Estimate		<u>169</u>				
County Treas 16/20M Vehicle Estimate			<u>390</u>			
County Treas Commercial Vehicle Tax Estimate				<u>613</u>		
County Treas Watercraft Tax Estimate					<u>99</u>	
Motor Vehicle Factor	<u>0.14340</u>					
Recreational Vehicle Factor		<u>0.00266</u>				
16/20 Vehicle Factor			<u>0.00613</u>			
Commercial Vehicle Factor				<u>0.00963</u>		
Watercraft Factor					<u>0.00156</u>	

City of Luray

2016

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2014</b>	<b>Current Amount for 2015</b>	<b>Proposed Amount for 2016</b>	<b>Transfers Authorized by Statute</b>
Utility	Debt Service	2,745	-	-	12-825d
Utility	Utility Depr Reserve	2,000	10,000	10,000	12-825d
General	Special Machine	2,000	-	-	12-1,117
General	Utility	10,000	-	-	
	<b>Totals</b>	16,745	10,000	10,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	16,745	10,000	10,000	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

City of Luray

2016

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A Bond	4/20/2011			46,600	40,033	Apr	Apr	1,651	1,816	1,576	1,886
Series B Bond	4/20/2011			19,000	17,064	Apr	Apr	683	782	651	811
<b>Total G.O. Bonds</b>					<b>57,097</b>			<b>2,334</b>	<b>2,598</b>	<b>2,227</b>	<b>2,697</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>57,097</b>			<b>2,334</b>	<b>2,598</b>	<b>2,227</b>	<b>2,697</b>

City of Luray

2016

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
Sweeper	9/28/2011	48	2%	23,500	6,274	6,485	0
<b>Totals</b>					<b>6,274</b>	<b>6,485</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2016**

Library found in: City of Luray  
Russell County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$2,279	\$1,932
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	\$327
Recreational Vehicle Tax	\$0	\$6
16/20M Vehicle Tax	\$0	\$14
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,279	\$2,279
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$959,410	\$949,287
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.375	2.035
Difference in Levy Rate:	(0.340)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.





City of Luray

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	9,244	0	0
Receipts:			
Ad Valorem Tax	8,951	0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Utility Fund	2,745		
Osborne County	4,932		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>16,628</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>25,872</b>	<b>0</b>	<b>0</b>
Expenditures:			
Bond Payments	25,872		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>25,872</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	32,697	4,932	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2015 Ad Valorem Tax			

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,486	1,486	1,486
Receipts:			
Ad Valorem Tax	2,364	2,279	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			327
Recreational Vehicle Tax			6
16/20M Vehicle Tax			14
Commercial Vehicle Tax			22
Watercraft Tax			4
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,364</b>	<b>2,279</b>	<b>373</b>
<b>Resources Available:</b>	<b>3,850</b>	<b>3,765</b>	<b>1,859</b>
Expenditures:			
Library Expenses	2,364	2,279	3,791
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>2,364</b>	<b>2,279</b>	<b>3,791</b>
Unencumbered Cash Balance Dec 31	1,486	1,486	XXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	2,600	4,005	3,791
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2015 Ad Valorem Tax			

Qualifies for :

City of Luray

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	178	2,689	4,719
Receipts:			
State of Kansas Gas Tax	4,969	5,030	5,040
County Transfers Gas		0	0
Reimbursements	846		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,815</b>	<b>5,030</b>	<b>5,040</b>
<b>Resources Available:</b>	<b>5,993</b>	<b>7,719</b>	<b>9,759</b>
Expenditures:			
Street Repair and Maint	3,304	3,000	9,759
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,304</b>	<b>3,000</b>	<b>9,759</b>
Unencumbered Cash Balance Dec 31	2,689	4,719	0
2014/2015/2016 Budget Authority Amount	5,058	5,090	9,759

Adopted Budget <b>Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,885	3,168	27,168
Receipts:			
Charges to Customers	342,232	400,000	625,000
Transfer from General	10,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>352,232</b>	<b>400,000</b>	<b>625,000</b>
<b>Resources Available:</b>	<b>356,117</b>	<b>403,168</b>	<b>652,168</b>
Expenditures:			
Transfer to Debt Service Fund	2,745	0	0
Salaries	96,484	90,000	100,000
Contractual Services	206,245	220,000	430,000
Commodities	16,750	16,000	16,500
Capital Outlay	6,485	0	55,668
KPP Payments	22,238	40,000	40,000
Transfer to Utility Depreciation Reserve Fu	2,000	10,000	10,000
Miscellaneous	2		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>352,949</b>	<b>376,000</b>	<b>652,168</b>
Unencumbered Cash Balance Dec 31	3,168	27,168	0
2014/2015/2016 Budget Authority Amount	377,500	376,385	652,168

City of Luray

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Special Machinery</b>		<b>Utility Depreciation Res</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,810	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		2,810
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from	2,000	Transfer from	2,000							
General Fund		Utility Fund								
Total Receipts	2,000	Total Receipts	2,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,000
Resources Available:	4,810	Resources Available:	2,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,810
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	4,810	Cash Balance Dec 31	2,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,810
										**
										**

\*\* Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Luray**

will meet on August 12, 2015 at 7:00 p.m. at The Luray Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at The Luray Community Center and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	124,374	55.171	126,500	63.943	142,272	63,128	66.500
Debt Service	25,872	9.543					
Library	2,364	2.193	2,279	2.375	3,791	1,932	2.035
Special Highway	3,304		3,000		9,759		
Utility	352,949		376,000		652,168		
Totals	508,863	66.907	507,779	66.318	807,990	65,060	68.535
Less: Transfers	16,745		10,000		10,000		
Net Expenditure	492,118		497,779		797,990		
Total Tax Levied	65,696		63,627		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,042,167		959,410		949,287		

Outstanding Indebtedness,

	<u>2013</u>	<u>2014</u>	<u>2015</u>
January 1,			
G.O. Bonds	103,304	79,593	57,097
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	9,305	6,274
Total	103,304	88,898	63,371

\*Tax rates are expressed in mills

\_\_\_\_\_  
City Official Title: City Clerk